



Attorney Docket No. LA23b

DECLARATION
AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: BIPHASIC CONTROLLED RELEASE DELIVERY SYSTEM FOR HIGH SOLUBILITY PHARMACEUTICALS AND METHOD, the specification of which

_____ is attached hereto; or

X was filed on 09/16/99 as U.S. Patent Application Serial No. 09/398,107.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIORITY FOREIGN APPLICATION(S)
UNDER 35 U.S.C. §119(a)-(d)

<u>Number</u>	<u>Country</u>	<u>Filed</u> <u>(Day/month/year)</u>	<u>Priority</u> <u>Claimed</u> <u>(Yes or No)</u>
NONE			

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

PRIORITY U.S. PROVISIONAL APPLICATION(S)
UNDER 35 U.S.C. §119(e)

<u>Provisional Application No.</u>	<u>Filing Date</u>
NONE	

Continued on page 2

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

PRIORITY U.S. APPLICATION(S)
UNDER 35 U.S.C. §120

Application Serial No.
09/044,446

Filing Date
03/19/98

Status (patented,
pending or abandoned)
Pending

I hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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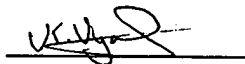
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